--- 15 Cigarettes - Series “A” [1926] - 23 x 29 mm. - scanned at 200% scale ---

Under the Budget of 1932, the appearance of the 25¢ Series “A” *eighteen cigarette* package [cf. Imperial Tobacco’s eighteen cigarette **25c** overprint from 1932 probably indicates that the *fifteen cigarette* package was retailed at 25¢ under the 1923 Budget]. The 1932 Budget reduced the excise duty on *small cigarettes* to $ 4.00 per thousand - thus a package increase of three cigarettes, from fifteen to eighteen.

★**RC-288** - 15 cigarettes, perf 12

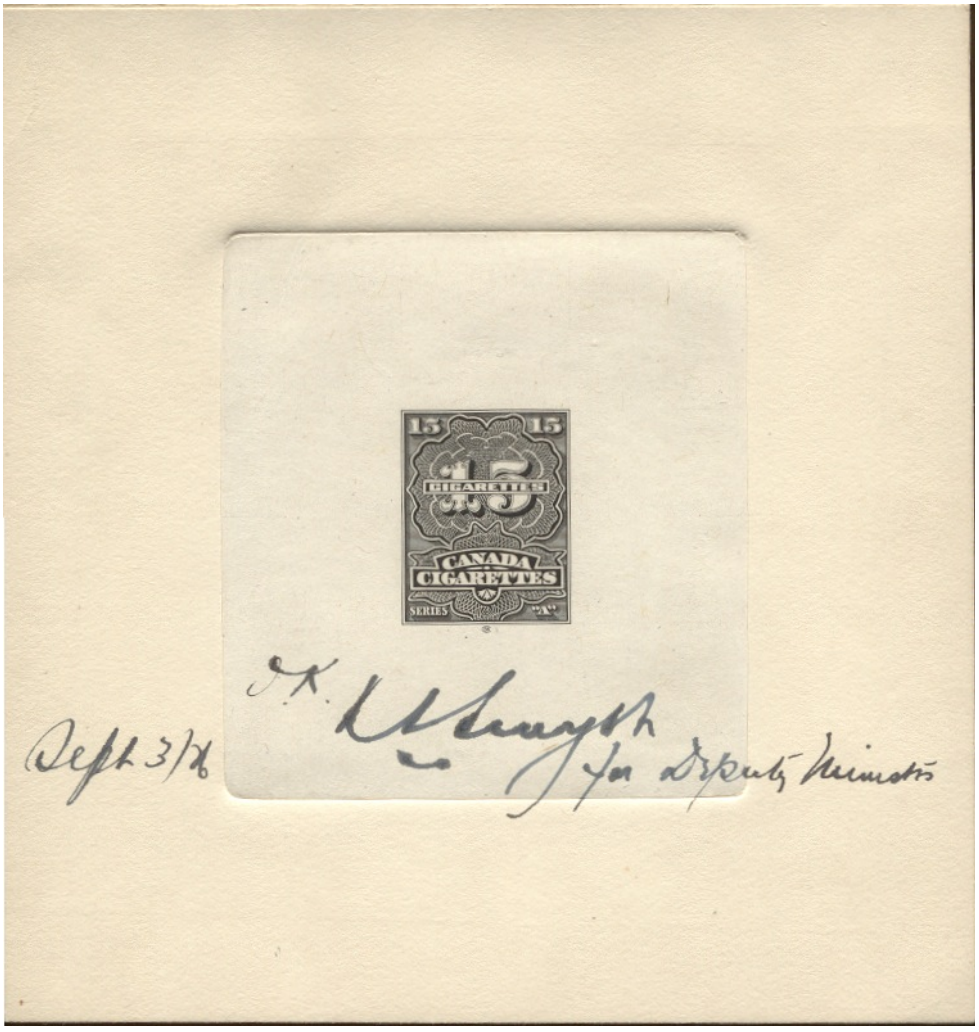
★**RC-288 SP** - 15 cigarettes, perf 12, stamped ***Sample*** twice in script

★**RC-291** - 15 cigarettes, imperf, coded [1-18-E / CIGARETTES - E-27] by “Tuckett Tobacco” in May 1927

★**RC-291** - 15 cigarettes, imperf, coded [1-18-E / CIGARETTES - H-27] by “Tuckett Tobacco” in August 1927

The right hand illustration is questionable. The stamp is definitely *imperforate* on three sides, but the right vertical side appears to be *coarse roulette*. The slits are not really evident, but the tear tabs appear to be present. It is probably simply cut from an *imperforate* roll of stamps by a dull knife in the packaging machine. It originates with “Tuckett Tobacco” and is dated August 1927.

★**RC-291** - the right side - simply a dull separating knife in the packaging machine? [scanned at 600% scale]



★**RC-291 DP** - 15 cigarettes, the large die proof [XG-156] approved for Ottawa by *P. L. Smyth* on September 3rd 1926
[scanned at 100% scale]

--- the back stamp ---

--- 15 Cigarettes - Series “A” [1926] - Imperial Tobacco - 23 x 29 mm. ---

Under the Budget of 1932, the appearance of the 25¢ Series “A” *eighteen cigarette* package [cf. Imperial Tobacco’s eighteen cigarette **25c** overprint from 1932 probably indicates that the *fifteen cigarette* package was retailed at 25¢ under the 1923 Budget. The 1932 Budget reduced the excise duty on *small cigarettes* to $ 4.00 per thousand - thus a package increase of three cigarettes, from fifteen to eighteen.

--- the cancellation reads horizontally upright - 9 copies to date ---

★**RC-291** - 15 cigarettes, perf 12, coded **6-10-D / CIGARETTES / 7 1928** by “Imperial Tobacco” in July 1928

[★RC-291]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1925	---	---	---	---	---	---	---	---	---	---	---	---
1926	---	---	---	---	---	---	7	---	---	10	---	---
1927	---	---	---	---	5	---	7	---	9	10	---	---
1928	---	2	---	4	---	---	7	---	---	---	---	---

--- the cancellation reads vertically up - 3 copies to date ---

★**RC-291** - 15 cigarettes, perf 12, coded **6-10-D / CIGARETTES / 2 1929** by “Imperial Tobacco” in February 1929

[★RC-291]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1929	---	2	3	4	---	---	---	---	---	---	---	---

--- the cancellation reads vertically up - 8 copies to date ---

★**RC-291** - 15 cigarettes, perf 12, coded **6-10-D / 529** by "Imperial Tobacco" in May 1929

[★RC-291]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1929	---	---	---	---	**529**	**629**	---	---	---	---	**1129**	**1229**
1930	---	---	---	---	**530**	**630**	---	---	---	---	---	**1230**
1931	---	---	---	---	---	---	---	---	---	**1031**	**1131**	---
1932	---	---	---	---	---	---	---	---	---	---	---	---

--- 15 Cigarette Transfer Rolls and Plates ---

[These paragraphs are taken from information supplied by Chris Ryan]

In a memorandum to *D. Sims, Esq.* (Deputy Minister of National Revenue, Customs and Excise) dated June 14th 1944, *L. A. White* and *C.R. Coombs* record the destruction of the CBN cigarette roll, No. 459-XG, for the 15 cigarette Series " A" stamp.

In a similar memorandum, dated June 8th 1944, they record the destruction of plates No. 1, 2 and 3 for the fifteen cigarette Series "A" stamp. The rolls and plates were defaced, and subsequently delivered to the Royal Canadian Mint as scrap metal. In the memorandum to *D. Sims, Esq.* (Deputy Minister of National Revenue, Customs and Excise) dated June 14th 1944, *L. A. White* and *C.R. Coombs* record the destruction of the ABN / CBN die XG-156 for the Series "A" fifteen cigarette stamp.

[These 260 impression plates were probably arranged - 2 by (13 x 10) stamps – JBH]

--- 15 Cigarettes - Series “A” [1926] – “Tuckett Tobacco” - 23 x 29 mm. ---

--- mimeographed cancellations reading vertically down - a single copy to date ---

★**RC-291** - 15 cigarettes, perf 12, mimeographed 1-18-E / CIGARETTES / F - 28 by “Tuckett Tobacco” in June 1928

[★RC-291]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1928	---	---	---	---	---	**F-28**	---	---	---	---	---	---
1929	---	---	---	---	---	---	---	---	---	---	---	---
1930	---	---	---	---	---	---	---	---	---	---	---	---

--- typographed cancellation reading vertically up - 3 copies to date ---

★**RC-291** - 15 cigarettes, perf 12, typographed **1-18-E / CIGARETTES / G-30** by “Tuckett Tobacco” in July 1930

[★RC-291]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1928	---	---	---	---	---	---	---	---	---	---	---	---
1929	---	---	---	---	---	---	---	---	---	---	---	---
1930	---	---	---	---	---	---	**G-30**	---	---	---	**K-30**	---
1931	---	---	**C-31**	---	---	---	---	---	---	---	---	---

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1926 - Series A \ 15 cigarettes],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 13th 2013, JBH